

County of Oakland
Balance Sheet
Governmental Funds
September 30, 2005

	Major Funds		
	General	Public Health	Revenue Sharing Reserve
Assets			
Current assets			
Pooled cash and investments	\$ 99,135,465	\$ 1,983,261	\$ -
Receivables (net of allowance for uncollectibles where applicable)			
Current property taxes	13,471,713	-	-
Delinquent property taxes	4,734,786	-	-
Due from other governmental units	3,197,517	203,556	-
Due from component units	77,015	-	-
Accrued interest receivable	1,264,633	-	-
Accounts receivable	4,143,484	182,317	-
Due from other funds	55,659,469	12,396	75,861,063
Prepayments and other assets	598,097	298	-
Total current assets	<u>182,282,179</u>	<u>2,381,828</u>	<u>75,861,063</u>
Advances	-	-	-
Special assessments receivable	-	-	-
Contracts receivable	-	-	-
Total assets	<u>\$ 182,282,179</u>	<u>\$ 2,381,828</u>	<u>\$ 75,861,063</u>
Liabilities and Fund Balances			
Current liabilities			
Vouchers payable	\$ 175	\$ -	\$ -
Accrued payroll	11,282,363	-	-
Due to other governmental units	1,347,461	103,683	-
Due to other funds	85,740,266	1,891,039	20,717,000
Accrued interest payable	-	-	-
Deferred revenue	5,727,819	-	-
Deferred revenue - property taxes	8,155,059	-	-
Other accrued liabilities	4,084,363	283,090	-
Advances payable - current portion	500,000	-	-
Total current liabilities	<u>116,837,506</u>	<u>2,277,812</u>	<u>20,717,000</u>
Deferred revenue	-	-	-
Advances	-	-	-
Total liabilities	<u>116,837,506</u>	<u>2,277,812</u>	<u>20,717,000</u>
Fund balances			
Reserved			
Long-term receivables	-	-	-
Prepayments	598,097	-	-
Programs	-	-	-
Debt service	-	-	-
Unreserved, designated for, reported in:			
Encumbrances	1,585,771	104,016	-
General fund	62,063,429	-	-
Special revenue funds	-	-	55,144,063
Capital projects funds	-	-	-
Unreserved, undesignated reported in:			
General fund	1,197,376	-	-
Capital projects funds	-	-	-
Total fund balances	<u>65,444,673</u>	<u>104,016</u>	<u>55,144,063</u>
Total liabilities and fund balances	<u>\$ 182,282,179</u>	<u>\$ 2,381,828</u>	<u>\$ 75,861,063</u>

The accompanying notes are an integral part of the financial statements.